

**LASALLE PARISH COMMUNICATIONS DISTRICT
E-911**

**Annual Financial Statements
June 30, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-16-05

**LASALLE PARISH COMMUNICATIONS DISTRICT
JENA, LOUISIANA**

**Annual Financial Statements
As of and for the Year Ended June 30, 2005
With Supplemental Information Schedules**

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LaSalle Parish Communications District
Jena, Louisiana

Management's Discussion and Analysis (MD&A)
June 30, 2005

As management of the LaSalle Parish Communications District, we offer readers of the district's financial statements this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2005. We encourage readers to consider the information presented here in conjunction with the district's financial statements, which are attached.

FINANCIAL HIGHLIGHTS

- The assets of the district exceeded its liabilities at the close of the most recent fiscal year by \$287,095 (net assets).
- As of the close of the current fiscal year, the district's ending unrestricted net assets were \$230,032.
- The district's cash balance at June 30, 2005 was \$16,121 while investments totaled \$199,082.
- The district had total revenue of \$271,771, and total expenditures of \$236,239, which increased the fund balance by \$35,532.
- The district's capital outlay for the year was \$3,850.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the district's basic financial statements. The district's basic financial statements consist of the Statement of Net Assets, Statement of Activities, Statement of Revenue, Expenditures and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

The district's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

Statement of Net Assets			
Category	2004	2005	% Change
Cash & Cash Equivalents	\$ 12,045	\$ 16,121	34%
Investments	167,375	199,082	19%
Receivables (Net of Allowance)	15,419	15,708	2%
Capital Assets (Net of Depreciation)	70,774	57,063	-19%
Total Assets	265,613	287,974	8%
Accounts Payable	338	879	160%
Total Liabilities	338	879	160%
Invested in Capital Assets, Net of Debt	70,774	57,063	-19%
Unrestricted Assets	194,501	230,032	18%
Total Net Assets	265,275	287,095	8%
Total Liability/Net Assets	\$ 265,613	\$ 287,974	8%

**LaSalle Parish Communications District
Jena, Louisiana**

**Management's Discussion and Analysis (MD&A)
June 30, 2005**

Statement of Revenues, Expenditures and Changes in Fund Balances			
Category	2004	2005	% Change
Revenues	\$ 122,484	\$ 271,771	122%
Expenditures	111,126	236,239	113%
Excess of Revenues Over Expenditures	11,358	35,532	213%
Fund Balance-Beginning	183,142	194,500	6%
Fund Balance-Ending	\$ 194,500	\$ 230,032	18%

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2005 the district's investment in capital assets was \$57,063 (Net of accumulated depreciation). This investment included equipment.

Major capital asset activities during the current fiscal year include the following:

The district received insurance proceeds for fire damage to replace leased equipment. The district did not have title to the lost equipment and did not take title to the replacement equipment.

Long Term Debt

The District does not have any long-term liabilities at this time.

BUDGET

The District over spent its budget by \$83,014 or 54% because of insured fire damage to leased equipment.

**LaSalle Parish Communications District
Jena, Louisiana**

**Management's Discussion and Analysis (MD&A)
June 30, 2005**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The financial report is designed to provide a general overview of the district's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following address:

LaSalle Parish Communications District
PO Box 57
Jena, Louisiana 71342

JOHN R. VERCHER PC
Certified Public Accountant

P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

INDEPENDENT ACCOUNTANT'S REPORT

Members of the Board
LaSalle Parish Communications District E-911
Jena, Louisiana

I have reviewed the accompanying financial statements of the governmental activities of the LaSalle Parish Communications District as of and for the year ended June 30, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the LaSalle Parish Communications District's management. .

My review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of District personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated August 30, 2005, on the results of my agreed-upon procedures.

The management's discussion and analysis and budgetary comparison information is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

John R. Vercher

Jena, Louisiana
August 30, 2005

JOHN R. VERCHER PC
Certified Public Accountant

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Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Members of the Board
LaSalle Parish Communications District
PO Box 57
Jena, Louisiana 71342

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of LaSalle Parish Communication District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about LaSalle Parish Communication District's compliance with certain laws and regulations during the year ended June 30, 2005 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

*During my review of expenditures, I found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

* Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

* The District did not amend its budget during the year.

6. Trace the budget adoption and amendments to the minute book.

* I traced the budget adoption to the District's minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

* The District over spent its budget by \$83,014 or 54% because of fire damage. Insurance covered the fire damage. The District is not required to amend its budget when actual revenues or expenditures exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

* I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

* All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the executive director and the treasurer of the District.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* The District holds its regularly scheduled meeting on the third Thursday of each month pursuant to the provision of a written notice given to each and every member, thereof, and duly posted in the parish courthouse.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

* I inspected all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

* A reading of the minutes of the District for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I did not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the LaSalle Parish Communication District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher

Jena, Louisiana
August 30, 2005

Basic Financial Statements

LASALLE PARISH COMMUNICATIONS DISTRICT
Statement of Net Assets
June 30, 2005

	GENERAL FUND
ASSETS	
Cash and Cash Equivalents	\$ 16,121
Investments	199,082
Receivables (Net of Allowances for Uncollectibles)	15,708
Capital Assets (Net of Depreciation)	<u>57,063</u>
TOTAL ASSETS	<u>287,974</u>
 LIABILITIES	
Accounts Payable	<u>879</u>
TOTAL LIABILITIES	<u>879</u>
 NET ASSETS	
Invested in Capital Assets, Net of Related Debt	57,063
Unrestricted	<u>230,032</u>
TOTAL NET ASSETS	<u>\$ 287,095</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

LASALLE PARISH COMMUNICATIONS DISTRICT
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
For the Year Ended June 30, 2005

Fund balances – total governmental funds \$ 230,032

Amounts reported for governmental activities in the statement of net
assets are different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the governmental funds.

Governmental Capital Assets	\$	91,388	
Less Accumulated Depreciation		<u>(34,325)</u>	
			57,063

Net assets of governmental activities			<u>287,095</u>
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See accountant's report.
The accompanying notes are an integral part of this statement.

Program Revenues				Net (Expenses) Revenues and Change in Net Assets	
Governmental Activities	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue	Governmental Activities
General	\$ 249,951	\$ 116,547	\$ -0-	\$ (133,404)	\$ (133,404)
General Revenues:					
					7,429
					12,511
					135,284
Change in Net Assets					21,820
Net Assets-Beginning					265,275
Net Assets-Ending					\$ 287,095

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LASALLE PARISH COMMUNICATIONS DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2005

Net change in fund balances – total governmental funds	\$	35,532
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlay	\$	3,850
Depreciation Expense		<u>(17,562)</u>
		(13,712)
Change in net assets of governmental activities	\$	<u>21,820</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

LASALLE PARISH COMMUNICATIONS DISTRICT
Balance Sheet, Governmental Funds
June 30, 2005

	GENERAL FUND
ASSETS	
Cash and Cash Equivalents	\$ 16,121
Investments	199,082
Receivables (Net of Allowances for Uncollectables)	15,708
TOTAL ASSETS	230,911
 LIABILITIES AND FUND BALANCES	
Accounts, Salaries, and Other Payables	879
Unreserved, Reported in General Fund	230,032
TOTAL LIABILITIES AND FUND BALANCES	\$ 230,911

See accountant's report.
The accompanying notes are an integral part of this statement.

LASALLE PARISH COMMUNICATIONS DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2005

	GENERAL FUND
REVENUES	
Communication Fees	\$ 116,547
Investment Earnings	11,707
Insurance – Fire Damage	135,284
Other Revenues	8,233
TOTAL REVENUES	<u>271,771</u>
EXPENDITURES	
Personnel Costs	23,885
Utilities	1,512
Intergovernmental Agreement	36,000
Travel	1,746
Lease	34,935
Professional Fees	1,908
Capital Outlay	3,850
Office Supplies	9,112
Replacement Equipment	116,561
Other	6,730
TOTAL EXPENDITURES	<u>236,239</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,532
FUND BALANCES-BEGINNING	<u>194,500</u>
FUND BALANCES-ENDING	<u>\$ 230,032</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

***Notes to the Basic
Financial Statements***

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

LaSalle Parish Communication District was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Communications District is administered by a board of seven commissioners and are collectively referred to as the board of commissioners and are appointed by the LaSalle Parish Police Jury. The board is governed by Chapter 31 Title 33 of the Louisiana Revised Statutes of 1950, as amended (R.S. 33:9101-9106) and other constitutional or statutory authority as provided by the legislature. The District was formed to plan, develop, test and implement "E-911" (Enhanced) communications system.

In conformance with GASB Statement No. 14, the LaSalle Parish Communication District is a component unit of the LaSalle Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the LaSalle Communication District and do not present information on the LaSalle Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

A. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the LaSalle Parish Communications District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The LaSalle Parish Communications District reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

C. BUDGETARY PRACTICES

The District prepares a budget at the beginning of each year. The Board approves the budget and any subsequent amendments. All appropriations end at year end.

D. CASH AND INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are describes as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

	Book Balance 6/30/2005
Homeland Federal	\$ 15,000
Sabine Bank	12,471
Southern Heritage Bank	187,732
Total	215,203
Secured as Follows:	
FDIC (Category-1)	143,592
Securities (Category-2)	140,000
Total	\$ 283,592

E. VACATION, SICK LEAVE, & COMPENSATED ABSENCES

The LaSalle Parish Communications District has no leave policies.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

	<u>6-30-2004</u>				<u>6-30-2005</u>
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>		<u>Balance</u>
Equipment	\$ 87,537	\$ 3,851	\$ -0-		\$ 91,388
Accumulated Depreciation	16,763	17,562	-0-		34,325
Net Fixed Assets	<u>\$ 70,774</u>				<u>\$ 57,063</u>

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5 Years
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3. LEASES

The District has a seventy-two month special service arrangement agreement with Bell South Telecommunication, Inc. at a rate of \$1,971.00 monthly.

The five-year requirement for this lease is as follows:

2006	\$23,652
2007	\$23,652
2008	\$23,652

4. RECEIVABLES

The receivables at June 30, 2005 are detailed below:

Surcharge Fees	\$15,708
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Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

5. PENSION PLAN

Employees of the district are covered by the social security program. In addition to employee payroll deductions, the district is required to contribute an equal amount to the social security system. The district does not guarantee the benefits provided by the system.

6. BOARD MEMBERS

(BOARD MEMBERS RECIEVE NO PAY FOR THEIR SERVICES)

Carl Smith, Jr. – Chairman
Jena, Louisiana

Patrick McDougald – Vice Chairman
Urania, Louisiana

Don Smith
Jena, Louisiana

Joe Paul Stevens
Jena, Louisiana

Gary Taylor
Olla, Louisiana

Dr. Joe Mark Tarpley
Trout, Louisiana

George King
Jena, Louisiana

7. LITIGATION AND CLAIMS

At June 30, 2005 the district is not involved in any litigation.

8. EXCESS EXPENDITURES OVER APPROPRIATIONS

The District overspent its budget by \$83,014 or 54% because of payouts for lease equipment covered by insurance.

Required Supplemental Information

LASALLE PARISH COMMUNICATIONS DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended June 30, 2005

	Budget Amounts		Actual Amounts	Budget to GAAP
	Original	Final	Budgetary Basis	Differences Over (Under)
REVENUES				
Communication Fees	\$ 118,403	\$ 118,403	\$ 116,547	\$ (1,856)
Interest Income	58	58	11,707	11,649
Insurance - Fire Damage	-0-	-0-	135,284	135,284
Other	-0-	-0-	8,233	8,233
TOTAL REVENUES	118,461	118,461	271,771	153,310
EXPENDITURES				
Personnel Costs	35,000	35,000	23,885	11,115
Utilities	2,000	2,000	1,512	488
Intergovernmental Agreement	36,000	36,000	36,000	-0-
Travel	2,500	2,500	1,746	754
Lease	3,500	3,500	34,935	(31,435)
Professional Fees	2,800	2,800	1,908	892
Capital Outlay	57,500	57,500	3,850	53,650
Office Supplies	8,225	8,225	9,112	(887)
Replacement Equipment	-0-	-0-	116,561	(116,561)
Other	5,700	5,700	6,730	(1,030)
TOTAL EXPENDITURES	153,225	153,225	236,239	(83,014)
EXCESS OF REVENUES OVER EXPENDITURES			35,532	
FUND BALANCE (Deficit) AT BEGINNING OF YEAR			194,500	
FUND BALANCE (Deficit) AT END OF YEAR			230,032	

See accountant's report.
The accompanying notes are an integral part of this statement.

JOHN R. VERCHER PC

Certified Public Accountant

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

MANAGEMENT LETTER COMMENTS

LaSalle Parish Communications District
Jena, Louisiana

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year findings.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the *LaSalle Parish Communications District, LaSalle Parish, Jena, Louisiana* has provided the following action summaries relating to audit findings brought to their attention as a result of their compilation for the year ended June 30, 2004.

PRIOR YEAR MANAGEMENT LETTER COMMENTS

There were no prior year findings.

LOUISIANA ATTESTATION QUESTIONNAIRE

August 30, 2005

JOHN R. VERCHER PC
Certified Public Accountant
P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2005 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 30, 2005.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [☒] No [☐]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [☐]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [☐]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [☐]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [☐]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<u>Cap Smith</u>	President	<u>8-30-05</u>	Date